

**701—108.23(437B) Audit of records.** Rule 701—108.11(437B) is incorporated herein by reference.

[**ARC 0965C**, IAB 8/21/13, effective 8/2/13; **ARC 1105C**, IAB 10/16/13, effective 11/20/13; **ARC 2696C**, IAB 8/31/16, effective 10/5/16; Editorial change: IAC Supplement 11/2/22; Editorial change: IAC Supplement 10/18/23]